which involves the exportation of firearms or ammunition.

[T.D. ATF-270, 53 FR 10507, Mar. 31, 1988; Redesignated by T.D. ATF-354, 59 FR 7114, Feb. 14, 1994, and further redesignated by T.D. ATF-361, 60 FR 10788, Feb. 27, 1995; T.D. ATF-363, 60 FR 17455, Apr. 6, 1995]

§ 478.153 Semiautomatic assault weapons and large capacity ammunition feeding devices manufactured or imported for the purposes of testing or experimentation.

The provisions of §478.40 with respect to the manufacture, transfer, or possession of a semiautomatic assault weapon, and §478.40a with respect to large capacity ammunition feeding devices, shall not apply to the manufacture, transfer, or possession of such weapons or devices by a manufacturer or importer for the purposes of testing or experimentation as authorized by the Director. A person desiring such authorization shall submit a letter application, in duplicate, to the Director. Such application shall contain the name and addresses of the persons directing or controlling, directly or indirectly, the policies and management of the applicant, the nature or purpose of the testing or experimentation, a description of the weapons or devices to be manufactured or imported, and the source of the weapons or devices. The approved application shall be retained as part of the records required by subpart H of this part.

[T.D. ATF-363, 60 FR 17456, Apr. 6, 1995]

Subpart J [Reserved]

Subpart K—Exportation

§478.171 Exportation.

Firearms and ammunition shall be exported in accordance with the applicable provisions of section 38 of the Arms Export Control Act (22 U.S.C. 2778) and regulations thereunder. However, licensed manufacturers, licensed importers, and licensed dealers exporting firearms shall maintain records showing the manufacture or acquisition of the firearms as required by this part and records showing the name and address of the foreign consignee of the firearms and the date the firearms were exported. Licensed manufacturers

and licensed importers exporting armor piercing ammunition and semiautomatic assault weapons manufactured after September 13, 1994, shall maintain records showing the name and address of the foreign consignee and the date the armor piercing ammunition or semiautomatic assault weapons were exported.

[T.D. ATF-270, 53 FR 10507, Mar. 31, 1988; T.D. ATF-363, 60 FR 17456, Apr. 6, 1995]

PART 479—MACHINE GUNS, DE-STRUCTIVE DEVICES, AND CER-TAIN OTHER FIREARMS

Subpart A—Scope of Regulations

Sec.

479.1 General.

Subpart B—Definitions

479.11 Meaning of terms.

Subpart C—Administrative and Miscellaneous Provisions

479.21 Forms prescribed.

479.22 Right of entry and examination.

479.23 Restrictive use of required information.

479.24 Destructive device determination.

479.25 Collector's items.

479.26 Alternate methods or procedures; emergency variations from requirements.

Subpart D—Special (Occupational) Taxes

479.31 Liability for tax.

479.32 Special (occupational) tax rates.

479.32a Reduced rate of tax for small importers and manufacturers.

479.33 Special exemption.

479.34 Special tax registration and return.

479.35 Employer identification number.

479.36 The special tax stamp, receipt for special (occupational) taxes.

479.37 Certificates in lieu of stamps lost or destroyed.

479.38 Engaging in business at more than one location.

479.39 Engaging in more than one business at the same location.

479.40 Partnership liability.

479.41 Single sale.

CHANGE OF OWNERSHIP

479.42 Changes through death of owner.

479.43 Changes through bankruptcy of owner.

479.44 Change in partnership or unincorporated association.